

KING & SPALDING LLP
1185 Avenue of the Americas
New York, New York 10036-2601
Telephone: (212) 556-2100
Facsimile: (212) 556-2222
Scott Davidson

Special Counsel to the Debtors and Debtors in Possessions

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PURDUE PHARMA L.P., *et al.*,¹

Debtors.

Chapter 11

Case No. 19-23649 (RDD)

(Jointly Administered)

**AMENDED² TWENTY-SIXTH MONTHLY FEE STATEMENT OF KING &
SPALDING LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED AS SPECIAL COUNSEL TO THE
DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD FROM
OCTOBER 1, 2021 THROUGH OCTOBER 31, 2021**

Name of Applicant	King & Spalding LLP
Applicant's Role in Case	Special Counsel to Purdue Pharma L.P., <i>et al.</i>

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

² This amended fee statement amends and supersedes King & Spalding's Twenty-Sixth Monthly Fee Statement [Docket No. 4186] to correct the billing rate of one of King & Spalding's timekeepers (Christon Cole) because the billing rate in the original fee statement was incorrect. The billing rate has been corrected in this amended fee statement. This change affects the amount of compensation being sought by King & Spalding for fees incurred in October 2021.

Name of Applicant	King & Spalding LLP
Date Order of Employment Signed	November 25, 2019 [Docket No. 543] August 18, 2021 [Docket No. 3596]
Period for Which Compensation and Reimbursement is Sought	October 1, 2021 through October 31, 2021

Summary of Total Fees and Expenses Requested	
Total Compensation Requested in this Statement	\$214,250.14 (80% of \$267,812.67)
Total Reimbursement Requested in this Statement	\$0.00
Total Compensation and Reimbursement Requested in this Statement	\$214,250.14
This is a(n): <input checked="" type="checkbox"/> Monthly Application <input type="checkbox"/> Interim Application <input type="checkbox"/> Final Application	

Pursuant to sections 327, 330, and 331 of chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “**Local Rules**”), the *Order Authorizing the Retention and Employment of King & Spalding LLP as Special Counsel for the Debtors Nunc Pro Tunc to the Petition Date*, dated November 25, 2019 [Docket No. 543] (the “**Initial Retention Order**”), the *Order Authorizing Application of Debtors for Authority to Supplement Retention and Employment of King & Spalding LLP as Special Counsel to the Debtors*

Nunc Pro Tunc To July 7, 2021, dated August 18, 2021 [Docket No. 3596] (the “**Supplemental Retention Order**,” and with the Initial Retention Order, the “**Retention Orders**”) and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals*, dated November 21, 2019 [Docket No. 529] (the “**Interim Compensation Order**”), King & Spalding LLP (“**K&S**”), special counsel to the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”), submits this *Amended Monthly Statement of Services Rendered and Expenses Incurred for the Period from October 1, 2021 Through October 31, 2021* (this “**Amended Fee Statement**”).³ By this Amended Fee Statement, and after taking into account certain voluntary discounts and reductions,⁴ K&S seeks (i) compensation in the amount of \$214,250.14, which is equal to 80% of the total amount of reasonable compensation for actual, necessary legal services that K&S incurred in connection with such services during the Fee Period (*i.e.*, \$267,812.67) and (ii) payment of \$0.00, for the actual, necessary expenses that K&S incurred in connection with such services during the Fee Period.

Itemization of Services Rendered and Disbursements Incurred

1. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by K&S partners, counsel, associates, discovery counsel, privilege review attorneys, and paraprofessionals during the Fee Period with respect to each of the project categories K&S established in accordance with its internal billing procedures. As reflected in **Exhibit A**, K&S incurred \$267,812.67 in fees during the Fee Period. Pursuant to this Amended Fee Statement, K&S seeks reimbursement for 80% of such fees, totaling \$214,250.14.

³ The period from October 1, 2021 through and including October 31, 2021 is referred to herein as the “**Fee Period**.”

⁴ K&S agreed as a courtesy to the Debtors to bill at approximately 90% of its hourly rates in effect when the services are rendered. Additionally, K&S agreed to offer additional discounts, including on a sliding scale on fees exceeding certain amounts.

2. Attached hereto as **Exhibit B** is a chart of K&S professionals and paraprofessionals, including the standard hourly rate for each attorney and paraprofessional who rendered services to the Debtors in connection with these chapter 11 cases during the Fee Period and the title, hourly rate, aggregate hours worked and the amount of fees earned by each professional. The blended hourly billing rate of attorneys for all services provided during the Fee Period is \$1,025.27.⁵ The blended hourly billing rate of all paraprofessionals is \$250.00.⁶

3. Attached hereto as **Exhibit C** is a chart of expenses that K&S incurred or disbursed in the amount of \$0.00 in connection with providing professional services to the Debtors during the Fee Period.

4. Attached hereto as **Exhibit D** are the time records of K&S for the Fee Period organized by project category with a daily time log describing the time spent by each attorney and other professional during the Fee Period as well as an itemization of expenses.

Notice

5. K&S will provide notice of this Amended Fee Statement in accordance with the Interim Compensation Order. K&S submits that no other or further notice be given.

WHEREFORE, K&S, in connection with services rendered on behalf of the Debtors during the Fee Period, respectfully requests (i) compensation in the amount of \$214,250.14, which is equal to 80% of the total amount of reasonable compensation for actual, necessary legal services that K&S incurred in connection with such services during the Fee Period (*i.e.*, \$267,812.67) and

⁵ The blended hourly rate of \$1,025.27 for attorneys is derived by dividing the total fees for attorneys of \$266,262.67 by the total hours of 259.7.

⁶ The blended hourly rate of \$250.00 for paraprofessionals is similarly derived by dividing the total fees for paraprofessionals of \$1,550.00 by the total hours of 6.2.

(ii) payment of \$0.00 for the actual, necessary expenses that K&S incurred in connection with such services during the Fee Period.

Dated: December 1, 2021
New York, New York

KING & SPALDING LLP

/s/ Scott Davidson

Scott Davidson
1185 Avenue of the Americas
New York, New York 10036-2601
Telephone: (212) 556-2100
Facsimile: (212) 556-2222

Special Counsel to the Debtors and Debtors in Possession

Exhibit A

Fees by Project Category⁷

⁷ The total fees listed in Exhibit A do not reflect additional discounts, as applicable, agreed to with the Debtors.

Project Category	Total Hours	Total Fees
Analysis/Strategy	251.4	\$297,785.40
Document/File Management	1.6	\$2,264.10
Retention and Fee Applications	12.9	\$7,468.00
TOTALS	265.9	\$307,517.50

Exhibit B

Professional & Paraprofessional Fees⁸

⁸ The hourly billing rate and total compensation listed in Exhibit B for each timekeeper do not reflect additional discounts, as applicable, agreed to with the Debtors.

Name of Professional Individual	Position, Year Assumed Position, Prior Relevant Experience, years of Obtaining Relevant License to Practice	Hourly Billing Rate	Total Hours Billed	Total Compensation
Partners				
Jeffrey Bucholtz	Partner; joined K&S 2009; admitted to Washington, D.C.	\$1,195.00	69.1	\$82,574.50
Jeremy Bylund	Partner; joined K&S 2018; admitted to Virginia 2011, Washington, D.C. 2013	\$1,025.00	6.4	\$6,560.00
Rose Jones	Partner; joined K&S 2003; admitted to Georgia 2002	\$500.00	4.6	\$2,300
Hap Shashy	Partner; joined K&S 2012; admitted to Florida 1974, New York 1977, Texas 1984, Washington, D.C.	\$1,475.00	104.3	\$153,842.50
Counsel				
Scott Davidson	Counsel; joined K&S 2009; admitted to New York 1996	\$1,290.00	1.7	\$2,193.00
Associate				
Leia Shermohammed	Associate; joined K&S 2017; admitted to Georgia 2015	\$745.00	5.0	\$3,725.00
Andrew Todd	Associate; joined K&S 2020; admitted to Tennessee 2019, Washington, D.C. 2020, Virginia 2020	\$705.00	44.3	\$31,231.50
Ariana Wallizada	Associate; joined K&S 2012; admitted to Florida 2010, Washington, D.C. 2012	\$1,190.00	17.9	\$21,117.00
Discovery Counsel				
Nicole Bass	Discovery counsel; joined K&S 2010; admitted to Georgia 2010	\$350.00	6.4	\$2,240
Paralegals				
Christon Cole	Paralegal; joined K&S 2018	\$250.00	6.2	\$1,550.00

Exhibit C

Summary of Actual and Necessary Expenses

Expense Category	Total Expenses
TOTAL	\$0.00

Exhibit D

Detailed Time Records and Expenses

KING & SPALDING

FEDERAL I.D. 58-0520153

Remit To:
King & Spalding LLP
P.O. Box 116133
Atlanta, GA 30368-6133

By Wire: SunTrust Bank
ABA: 061 000 104
SWIFT: SNTRUS3A
USD Account: 88003 12475
Account Name: King & Spalding

Purdue Pharma LP
Sent Electronically

Invoice No. 10478107
Invoice Date 11/04/21
Client No. 08714
Matter No. 158001

RE: DOJ Opioid Marketing Investigations
Client Matter Reference: 20190002327

For questions, contact:
Jeffrey Bucholtz (202) 626-2907

For Professional Services Rendered through 10/31/21:

Fees	\$	75,392.00
Less Courtesy Fee Discount (13.0%)		-9,800.96
Total this Invoice	\$	65,591.04

Payment is Due Upon Receipt

08714 Purdue Pharma LP
158001 DOJ Opioid Marketing Investigations
11/04/21

Invoice No. 10478107
Page 2

PROFESSIONAL SERVICES

Date	Timekeeper	Task	Activity	Description	Hours
10/01/21	J Bucholtz	L120	A106	Confer with M. Kesselman, J. Adams, M. Huebner, P. Fitzgerald, M. Florence, team regarding DOJ and bankruptcy issues	1.3
10/02/21	J Bucholtz	L120	A105	Confer with K. Benedict, E. Townes, team regarding DOJ and bankruptcy issues	0.2
10/04/21	J Bucholtz	L120	A106	Confer with M. Kesselman, P. Fitzgerald, team regarding DOJ and bankruptcy issues	0.6
10/05/21	J Bucholtz	L120	A106	Confer with M. Kesselman, M. Huebner, P. Fitzgerald, J. Bragg, team regarding bankruptcy and DOJ issues	1.7
10/06/21	J Bucholtz	L120	A106	Confer with M. Kesselman, P. Fitzgerald, M. Huebner, E. Vonnegut, Board, team regarding bankruptcy and DOJ issues (2.6); review materials regarding bankruptcy and DOJ issues (0.5)	3.1
10/07/21	J Bucholtz	L120	A106	Confer with M. Kesselman, P. Fitzgerald, J. Bragg, J. Bylund, K. Benedict, M. Huebner, team regarding bankruptcy and DOJ issues (2.8); review materials regarding bankruptcy and DOJ issues (0.5)	3.3
10/07/21	J Bylund	L120	A104	Edit materials regarding bankruptcy and DOJ issues	0.9
10/07/21	J Bylund	L120	A107	Confer with J. Bucholtz, team regarding bankruptcy and DOJ issues	0.6
10/08/21	J Bucholtz	L120	A106	Confer with M. Kesselman, P. Fitzgerald, M. Huebner, team regarding bankruptcy and DOJ issues	1.2
10/10/21	J Bucholtz	L120	A107	Confer with R. Aleali, M. Florence, K. Benedict, team regarding bankruptcy and DOJ issues	0.3
10/11/21	J Bucholtz	L120	A107	Confer with P. Fitzgerald, R. Silbert, R. Aleali, J. Bragg, J. Bylund, team regarding DOJ and bankruptcy issues	1.8
10/11/21	J Bylund	L120	A106	Confer with R. Silbert, J. Bucholtz, P/ Fitzgerald, team regarding DOJ and bankruptcy issues	1.3
10/11/21	J Bylund	L120	A104	Review materials regarding DOJ and bankruptcy issues	0.3

08714 Purdue Pharma LP
158001 DOJ Opioid Marketing Investigations
11/04/21

Invoice No. 10478107
Page 3

Date	Timekeeper	Task	Activity	Description	Hours
10/12/21	J Bucholtz	L120	A106	Confer with M. Kesselman, M. Huebner, E. Vonnegut, P. Fitzgerald, K. Benedict, team regarding DOJ and bankruptcy issues (1.5); listen to district court hearing (1.8); review materials regarding DOJ and bankruptcy issues (0.5)	3.8
10/13/21	J Bucholtz	L120	A107	Confer with P. Fitzgerald, M. Florence, J. Bragg, R. Silbert, B. Ridgway, team regarding DOJ and bankruptcy issues (0.8); review materials regarding DOJ and bankruptcy issues (0.5)	1.3
10/14/21	J Bucholtz	L120	A106	Confer with M. Kesselman, P. Fitzgerald, J. Bragg, M. Florence, J. Bylund, R. Silbert, B. Weingarten, team regarding DOJ and bankruptcy issues (2.2); review materials regarding DOJ and bankruptcy issues (0.6); listen to bankruptcy court hearing (1.4)	4.2
10/14/21	J Bylund	L120	A106	Confer with M. Kesselman, J. Bucholtz, P. Fitzgerald, team to discuss DOJ and bankruptcy issues	1.9
10/14/21	J Bylund	L120	A104	Analyze DOJ and bankruptcy issues	0.2
10/15/21	J Bucholtz	L120	A106	Confer with M. Kesselman, P. Fitzgerald, J. Bragg, M. Huebner, E. Vonnegut, K. Benedict, team regarding DOJ and bankruptcy issues (2.1); review materials regarding DOJ and bankruptcy issues (1.3)	3.4
10/16/21	J Bucholtz	L120	A107	Confer with P. Fitzgerald, J. Bragg, team regarding DOJ and bankruptcy issues (0.8); review materials regarding DOJ and bankruptcy issues (0.4)	1.2
10/17/21	J Bucholtz	L120	A107	Confer with P. Fitzgerald, J. Bragg, M. Florence, M. Huebner, S. Stefanik, team regarding DOJ and bankruptcy issues (1.8); review and edit materials regarding DOJ and bankruptcy issues (0.8)	2.6
10/18/21	J Bucholtz	L120	A106	Confer with M. Kesselman, M. Huebner, E. Vonnegut, P. Fitzgerald, J. Bragg, DOJ, team regarding DOJ and bankruptcy issues (2.6); review and edit materials regarding DOJ and bankruptcy issues (0.6)	3.2
10/19/21	J Bucholtz	L120	A106	Confer with M. Kesselman, M. Huebner, P. Fitzgerald, J. Bragg, M.	3.8

08714 Purdue Pharma LP
158001 DOJ Opioid Marketing Investigations
11/04/21

Invoice No. 10478107
Page 4

Date	Timekeeper	Task	Activity	Description	Hours
				Florence, team, Board regarding DOJ and bankruptcy issues (3.1); review materials regarding DOJ and bankruptcy issues (0.7)	
10/20/21	J Bucholtz	L120	A106	Confer with M. Huebner, P. Fitzgerald, B. Ridgway, team regarding DOJ and bankruptcy issues (1.0); review and edit materials regarding DOJ and bankruptcy issues (1.2)	2.2
10/21/21	J Bucholtz	L120	A106	Confer with M. Kesselman, P. Fitzgerald, M. Florence, S. Stefanik, G. Cardillo, team regarding DOJ and bankruptcy issues (1.2); review and edit materials regarding bankruptcy and DOJ issues (2.6)	3.8
10/22/21	J Bucholtz	L120	A106	Confer with M. Kesselman, M. Huebner, S. Stefanik, G. Cardillo, P. Fitzgerald, team regarding bankruptcy and DOJ issues	1.1
10/23/21	J Bucholtz	L120	A105	Confer with K. Benedict, team regarding bankruptcy and DOJ issues	0.2
10/24/21	J Bucholtz	L120	A107	Confer with P. Fitzgerald, M. Florence, team regarding DOJ and bankruptcy issues	0.4
10/25/21	J Bucholtz	L120	A107	Confer with P. Fitzgerald, J. Bragg, M. Florence, DOJ regarding DOJ and bankruptcy issues (1.6); review materials regarding DOJ and bankruptcy issues (1.2)	2.8
10/26/21	J Bucholtz	L120	A107	Confer with M. Huebner, P. Fitzgerald, J. Bragg, M. Florence, J. Bylund, team regarding DOJ and bankruptcy issues (1.4); review materials regarding DOJ and bankruptcy issues (1.2)	2.6
10/26/21	J Bylund	L120	A107	Confer with J. Bucholtz, M. Huebner, P. Fitzgerald, team regarding DOJ and bankruptcy issues	0.6
10/26/21	J Bylund	L120	A104	Review and analyze materials regarding DOJ and bankruptcy issues	0.6
10/27/21	J Bucholtz	L120	A107	Confer with P. Fitzgerald, M. Florence, M. Huebner, team regarding DOJ and bankruptcy issues	2.2
10/28/21	J Bucholtz	L120	A106	Confer with M. Kesselman, M. Huebner, P. Fitzgerald, J. Bragg, S. Stefanik, team regarding DOJ and bankruptcy issues (2.2); review and edit	2.7

08714 Purdue Pharma LP
158001 DOJ Opioid Marketing Investigations
11/04/21

Invoice No. 10478107
Page 5

Date	Timekeeper	Task	Activity	Description	Hours
				materials regarding DOJ and bankruptcy issues (0.5)	
10/29/21	J Bucholtz	L120	A106	Confer with M. Kesselman, P. Fitzgerald, M. Huebner, J. Adams, M. Florence, E. Vonnegut, B. McConagha, team regarding DOJ and bankruptcy issues	2.4
10/30/21	J Bucholtz	L120	A107	Confer with M. Huebner, P. Fitzgerald, team regarding DOJ and bankruptcy issues	0.2
					<hr/> 64.0

TIMEKEEPER SUMMARY

Timekeeper	Status	Hours	Rate	Value
Jeffrey Bucholtz	Partner	57.6	1195.00	68,832.00
Jeremy Bylund	Partner	6.4	1025.00	6,560.00
Total		<hr/> 64.0		<hr/> \$75,392.00

08714 Purdue Pharma LP
158001 DOJ Opioid Marketing Investigations
11/04/21

Invoice No. 10478107
Page 6

Task Summary - Fees

Task		Hours	Value
L120	Analysis/Strategy	64.0	65,591.04
	Total Fees	<u>64.0</u>	<u>65,591.04</u>

KING & SPALDING

FEDERAL I.D. 58-0520153

Remit To:
King & Spalding LLP
P.O. Box 116133
Atlanta, GA 30368-6133

By Wire: SunTrust Bank
ABA: 061 000 104
SWIFT: SNTRUS3A
USD Account: 88003 12475
Account Name: King & Spalding

Purdue Pharma LP
Sent Electronically

Invoice No. 10478109
Invoice Date 11/04/21
Client No. 08714
Matter No. 090001

RE: Plan Transaction Tax Issues
Client Matter Reference: 20210003141

For questions, contact:
Jeffrey Bucholtz (202) 626-2907

For Professional Services Rendered through 10/31/21:

Fees	\$	220,117.50
Less Courtesy Fee Discount (13.0%)		-28,615.27
Total this Invoice	\$	191,502.23

Payment is Due Upon Receipt

08714 Purdue Pharma LP
090001 Plan Transaction Tax Issues
11/04/21

Invoice No. 10478109
Page 2

PROFESSIONAL SERVICES

Date	Timekeeper	Task	Activity	Description	Hours
10/03/21	H Shashy	L120	A104	Review of draft IRS guidance request	1.8
10/04/21	H Shashy	L120	A104	Review of authorities regarding tax issues	2.1
10/04/21	H Shashy	L120	A108	Telephone conference with DPW regarding IRS guidance request (0.8); telephone conference with DPW, Norton Rose, Milbank regarding draft IRS guidance request (1.8)	2.6
10/04/21	H Shashy	L120	A103	Revision of draft IRS request	1.1
10/04/21	A Todd	L120	A105	Telephone call regarding IRS guidance requests	0.2
10/05/21	H Shashy	L120	A104	Analyze IRS authorities regarding submission	2.4
10/05/21	H Shashy	L120	A103	Draft and revise IRS guidance submission	4.7
10/05/21	A Todd	L120	A104	Research tax issues	5.3
10/05/21	A Wallizada	L120	A102	Discuss research issues with A. Todd	0.8
10/06/21	H Shashy	L120	A103	Draft and revise IRS guidance submissions	3.2
10/06/21	H Shashy	L120	A104	Analysis of tax questions and issues	1.4
10/06/21	H Shashy	L120	A108	Communications with DPW regarding tax issues	0.5
10/06/21	A Todd	L120	A104	Research tax issues	8.7
10/06/21	A Wallizada	L120	A102	Discuss tax research with H. Shashy, A. Todd	0.6
10/07/21	H Shashy	L120	A108	Telephone conference with DPW regarding tax issues	0.7
10/07/21	H Shashy	L120	A103	Draft and revise IRS guidance submission	4.6
10/07/21	H Shashy	L120	A104	Analyze tax questions and issues	2.1
10/07/21	A Todd	L120	A104	Research tax issues	3.0
10/08/21	H Shashy	L120	A103	Draft IRS guidance submission	4.8
10/08/21	H Shashy	L120	A104	Analysis of authorities regarding tax questions	2.3
10/08/21	A Todd	L120	A104	Research tax issues	3.2
10/08/21	A Wallizada	L120	A102	Call with A. Todd to discuss tax issues	1.0
10/09/21	H Shashy	L120	A103	Draft IRS guidance submission	3.7
10/09/21	A Todd	L120	A103	Draft pre-submission memorandum	1.3
10/10/21	H Shashy	L120	A103	Draft IRS guidance submission	2.1

08714 Purdue Pharma LP
090001 Plan Transaction Tax Issues
11/04/21

Invoice No. 10478109
Page 3

Date	Timekeeper	Task	Activity	Description	Hours
10/10/21	H Shashy	L120	A104	Analysis of IRS authorities regarding tax issues	2.6
10/11/21	H Shashy	L120	A108	Telephone conference with David Polk regarding tax issues	1.1
10/11/21	H Shashy	L120	A104	Analysis of tax authorities	2.5
10/11/21	H Shashy	L120	A103	Draft pre-submission memorandum for IRS	4.8
10/11/21	A Todd	L120	A103	Review draft pre-submission memorandum	1.1
10/12/21	H Shashy	L120	A103	Revision of draft IRS submission	1.7
10/12/21	H Shashy	L120	A108	Telephone conference with Davis Polk regarding tax issues	0.4
10/12/21	A Wallizada	L120	A104	Review draft IRS submission	3.0
10/13/21	H Shashy	L120	A103	Revisions to draft IRS submission	0.9
10/13/21	A Todd	L120	A103	Review draft pre-submission memorandum	4.9
10/13/21	A Wallizada	L120	A102	Conduct research related to tax issues	2.2
10/13/21	A Wallizada	L120	A104	Review H. Shashy draft IRS submission	1.7
10/13/21	A Wallizada	L120	A104	Review and analyze tax authorities assembled by A. Todd	1.4
10/14/21	J Bucholtz	L120	A105	Review draft of IRS submission (1.8); confer with H. Shashy, team regarding same (0.4)	2.2
10/14/21	H Shashy	L120	A103	Draft IRS submission	0.3
10/14/21	H Shashy	L120	A104	Analysis of Norton Rose comments regarding draft IRS submission	1.9
10/14/21	A Wallizada	L120	A103	Prepare tax comments to H. Shashy draft IRS submission	3.7
10/15/21	H Shashy	L120	A108	Telephone conference with Norton Rose regarding draft IRS submission	1.6
10/15/21	H Shashy	L120	A104	Analysis of Norton Rose comments regarding draft IRS submission	1.8
10/18/21	J Bucholtz	L120	A105	Confer with H. Shashy, team regarding IRS issues	0.2
10/18/21	H Shashy	L120	A108	Telephone conference with DPW regarding IRS submission	0.8
10/18/21	H Shashy	L120	A104	Review DPW revisions to draft IRS submission	2.8
10/19/21	H Shashy	L140	A111	Preparation of tax documents and necessary forms	0.9
10/19/21	H Shashy	L120	A104	Review Davis Polk draft of IRS submission	1.4
10/19/21	H Shashy	L120	A108	Telephone conferences with Davis Polk	2.4

08714 Purdue Pharma LP
090001 Plan Transaction Tax Issues
11/04/21

Invoice No. 10478109
Page 4

Date	Timekeeper	Task	Activity	Description	Hours
				regarding draft IRS submission (0.8); telephone conference with Norton Rose and Davis Polk regarding draft IRS submission (1.6)	
10/19/21	A Todd	L120	A103	Prepare documents related to request for IRS guidance	2.0
10/20/21	J Bucholtz	L120	A104	Review draft of IRS submission	0.8
10/20/21	H Shashy	L140	A111	Preparation of IRS forms	0.5
10/20/21	H Shashy	L120	A104	Analysis regarding draft IRS memorandum	1.8
10/20/21	H Shashy	L120	A108	Telephone conference with Davis Polk regarding draft IRS memorandum (0.8); telephone conference with Norton Rose regarding draft IRS memorandum (0.6)	1.4
10/20/21	A Wallizada	L120	A104	Review DPW comments to IRS submission	2.0
10/21/21	J Bucholtz	L120	A104	Review draft of IRS submission	1.2
10/21/21	H Shashy	L120	A104	Analysis of tax authorities	1.1
10/21/21	H Shashy	L120	A108	Confer with Norton Rose regarding draft IRS memorandum (1.2); telephone conference with IRS (0.8)	2.0
10/21/21	H Shashy	L120	A103	Review and revision of Norton Rose draft	5.1
10/21/21	A Todd	L120	A103	Prepare documents regarding request for IRS guidance	0.8
10/21/21	A Wallizada	L120	A104	Review DPW comments to IRS submission	1.0
10/22/21	J Bucholtz	L120	A106	Confer with M. Kesselman, H. Shashy regarding IRS submission (1.1); review and edit draft of same (2.4)	3.5
10/22/21	H Shashy	L120	A103	Revision of Norton Rose draft IRS submission	2.8
10/22/21	H Shashy	L120	A108	Confer with Davis Polk regarding draft IRS submission (1.1); confer with Norton Rose regarding draft (0.9)	2.0
10/22/21	A Todd	L120	A103	Prepare pre-submission memorandum	3.8
10/22/21	A Wallizada	L120	A105	Discuss revisions to draft submission	0.3
10/23/21	H Shashy	L120	A104	Review Norton Rose revisions to draft submission	0.8
10/23/21	H Shashy	L120	A108	Confer with Davis Polk and Norton Rose regarding tax issues (1.5); confer with Davis Polk regarding tax issues (0.4)	1.9
10/23/21	A Todd	L120	A104	Review pre-submission memorandum	0.5

08714 Purdue Pharma LP
090001 Plan Transaction Tax Issues
11/04/21

Invoice No. 10478109
Page 5

Date	Timekeeper	Task	Activity	Description	Hours
10/24/21	J Bucholtz	L120	A106	Confer with H. Shashy, M. Kesselman regarding IRS submission (0.2); review and edit new draft of same (1.2)	1.4
10/24/21	H Shashy	L120	A104	Review Davis Polk revisions to draft IRS memo (1.1); review of Jeff Bucholtz's comments on the draft IRS memorandum (0.8)	1.9
10/25/21	J Bucholtz	L120	A106	Confer with M. Kesselman, H. Shashy regarding IRS submission (0.8); review and edit IRS submission (1.4)	2.2
10/25/21	H Shashy	L120	A111	Preparation and execution of IRS forms	0.7
10/25/21	H Shashy	L120	A103	Review and revision of draft IRS memorandum	4.8
10/25/21	H Shashy	L120	A107	Confer with Davis Polk and Norton Rose regarding draft IRS memorandum	2.6
10/25/21	A Todd	L120	A108	Conference call regarding pre-submission memorandum	1.3
10/25/21	A Todd	L120	A103	Review and prepare pre-submission memorandum	6.2
10/25/21	A Wallizada	L140	A103	Execute form and attend to correspondence related to same	0.2
10/26/21	H Shashy	L120	A108	Confer with IRS regarding memorandum	0.9
10/26/21	H Shashy	L120	A107	Confer with Norton Rose and Davis Polk regarding IRS memorandum	1.8
10/26/21	H Shashy	L120	A103	Finalization of pre-submission IRS memorandum	3.9
10/26/21	A Todd	L120	A103	Prepare pre-submission memorandum and related documents	2.0
10/28/21	H Shashy	L120	A111	IRS pre-submission filing	0.3
					<hr/> 178.0

TIMEKEEPER SUMMARY

Timekeeper	Status	Hours	Rate	Value
Jeffrey Bucholtz	Partner	11.5	1195.00	13,742.50
Hap Shashy	Partner	104.3	1475.00	153,842.50
Andrew Todd	Associate	44.3	705.00	31,231.50
Ariana Wallizada	Associate	17.9	1190.00	21,301.00
Total		<hr/> 178.0		<hr/> \$220,117.50

08714 Purdue Pharma LP
090001 Plan Transaction Tax Issues
11/04/21

Invoice No. 10478109

Page 6

Task Summary - Fees

Task		Hours	Value
L120	Analysis/Strategy	176.4	189,498.61
L140	Document/File Management	1.6	2,003.62
	Total Fees	<u>178.0</u>	<u>191,502.23</u>

KING & SPALDING

FEDERAL I.D. 58-0520153

Remit To:
King & Spalding LLP
P.O. Box 116133
Atlanta, GA 30368-6133

By Wire: SunTrust Bank
ABA: 061 000 104
SWIFT: SNTRUS3A
USD Account: 88003 12475
Account Name: King & Spalding

Purdue Pharma LP
Sent Electronically

Invoice No. 10478108
Invoice Date 11/04/21
Client No. 08714
Matter No. 240001

RE: Retention And Fee Application
Client Matter Reference: 20190002705

For questions, contact:
Jeffrey Bucholtz (202) 626-2907

For Professional Services Rendered through 10/31/21:

Fees	\$	7,468.00
Less Courtesy Fee Discount (13.0%)		-970.84
Total this Invoice	\$	6,497.16

Payment is Due Upon Receipt

08714 Purdue Pharma LP
240001 Retention And Fee Application
11/04/21

Invoice No. 10478108
Page 2

PROFESSIONAL SERVICES

Date	Timekeeper	Task	Activity	Description	Hours
10/27/21	C Cole	L210	A110	Prepare exhibits for monthly fee statement	6.2
10/28/21	L Shermohammed	L210	A103	Draft monthly fee statement	2.3
10/29/21	S Davidson	L120	A104	E-mails regarding monthly fee statement (0.2); review invoices and e-mails about discount (0.3); review draft of monthly fee statement and exhibits (0.4); revisions to monthly fee statement (0.3); coordinate filing and service of monthly fee statement (0.3); e-mail to J. Bucholtz and R. Jones regarding upcoming interim fee application (0.2)	1.7
10/29/21	L Shermohammed	L210	A103	Draft and finalize monthly fee statement	2.7
					<hr/> 12.9

TIMEKEEPER SUMMARY

Timekeeper	Status	Hours	Rate	Value
Scott Davidson	Counsel	1.7	1290.00	2,193.00
Leia Shermohammed	Associate	5.0	745.00	3,725.00
Christon Cole	Paralegal	6.2	250.00	1,550.00
Total		<hr/> 12.9		<hr/> \$7,468.00

08714 Purdue Pharma LP
240001 Retention And Fee Application
11/04/21

Invoice No. 10478108
Page 3

Task Summary - Fees

Task		Hours	Value
L120	Analysis/Strategy	1.7	1,907.91
L210	Pleadings	11.2	4,589.25
	Total Fees	<u>12.9</u>	<u>6,497.16</u>

KING & SPALDING

FEDERAL I.D. 58-0520153

Remit To:
King & Spalding LLP
P.O. Box 116133
Atlanta, GA 30368-6133

By Wire: SunTrust Bank
ABA: 061 000 104
SWIFT: SNTRUS3A
USD Account: 88003 12475
Account Name: King & Spalding

Purdue Pharma, LP (Document Matters)
Sent Electronically

Invoice No.	10483822
Invoice Date	11/24/21
Client No.	44444
Matter No.	840001

RE: Public Document Depository (e-Billing Matter ID
20210003171)
Client Matter Reference: 20210003171

For questions, contact:
Rose Jones +1 404 215 5828

For Professional Services Rendered through 10/31/21:

Fees	\$	4,540.00
Less Tiered Discount		-317.80
Total this Invoice	\$	4,222.20

Payment is Due Upon Receipt

44444 Purdue Pharma, LP (Document Matters)
840001 Public Document Depository (e-Billing Matter ID
20210003171)

Invoice No. 10483822

Page 2

11/24/21

PROFESSIONAL SERVICES

Date	Timekeeper	Task	Activity	Description	Hours
10/01/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.3
10/04/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.3
10/06/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.4
10/08/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.4
10/13/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.5
10/15/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.3
10/18/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.4
10/18/21	R Jones	L120	A110	Prepare documents for production	0.7
10/20/21	R Jones	L120	A110	Prepare documents for production	0.5
10/22/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	1.3
10/22/21	R Jones	L120	A110	Attend call with Purdue and Cobra regarding discovery strategy (.5); attend review and strategy session for WDVA review (.9)	1.4
10/24/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.3
10/25/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.7
10/25/21	R Jones	L120	A110	Advise on document review and production	0.9
10/25/21	R Jones	L120	A110	Participate in conference with TCDI, Purdue and Wiggins regarding discovery strategy	0.5
10/27/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.6
10/29/21	N Bass	L120	A101	Conference with TCDI and Cobra re: discovery strategy	0.9
10/29/21	R Jones	L120	A110	Participate in call with TCDI, Purdue and Wiggins regarding discovery strategy	0.6

11.0

44444 Purdue Pharma, LP (Document Matters)

Invoice No. 10483822

840001 Public Document Depository (e-Billing Matter ID
20210003171)

Page 3

11/24/21

TIMEKEEPER SUMMARY

Timekeeper	Status	Hours	Rate	Value
Rose Jones	Partner	4.6	500.00	2,300.00
Nicole Bass	Discovery Counsel	6.4	350.00	2,240.00
Total		11.0		4,540.00